



February 24, 2021

Honorable Marvin L. Abney, Chairman  
House Committee on Finance  
RI State House  
State Street  
Providence, RI 02903  
Cc: Rep. Joseph McNamara

RE: H.B. 5110 An Act Relating to Taxation

Dear Chairman Abney and the House Committee on Finance:

My name is Maria Tocco and I'm writing in support of HB 5110, and Act Relating to Taxation, which provides that a flea market vendor who has a retail sales permit would not be required to pay a separate registration fee to make sales at flea markets. These vendors will still be responsible to pay all taxes due as a result of their sales at a flea market.

I am the Owner and Market Manager of the Providence Flea LLC, a year-round open market for local artisans, makers, vintage vendors and food purveyors, established in 2013. I have four part-time employees. This coming outdoor season will be our 9th season in the city.

In Winter and Spring the market takes place every Sunday at the brand new, state-of-the-art **Farm Fresh RI Market Hall** in Providence. In summer and fall it takes place along a leased land parcel from the **I-195 District Commission** downtown along the Providence River.

Since inception we've been the recipient of a Best of Rhode Island award from **Rhode Island Monthly**, a Best of New England award from **Yankee Magazine**, a Best of the Region award by **Romantic Homes Magazine**. We've received a Certificate of Excellence with a rank of #28 of 103 things to do in Providence from **TripAdvisor**. Our markets have been mentioned in several travel guides, including **101 things to do in Rhode Island** and **Secret Providence**, as well as in mentions by **Boston** magazine, **bon appetit**, **Gourmet**, **House Beautiful**, **AAA Travel**, **Travelzoo**, **Amtrak Acela** magazine, and many others.

Last year, during our summer market alone, in the midst of Covid restrictions, we operated at 2/3 capacity and safely hosted a list of rotating vendors totaling close to 200 in all—including antique and vintage vendors, artists, artisans and makers, food purveyors, trucks and carts, and community non profits. Approximately 90% of them are from Rhode Island, and the

The Providence Flea LLC  
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remaining 10% are from Connecticut, Massachusetts, New York and Vermont.

The Providence Flea attracts thousands of visitors every Sunday to the city, and these visitors not only make purchases from Flea vendors but from many of the area's businesses as well, including restaurants and other retail shops that have opened on Sundays since the Flea began attracting people to the area. Providence Flea is not a traditional flea market. It's an artisan Flea that has hosted over 1,200 small and micro-businesses over the past nine years.

Many vendors already have a RI retail sales permit, and some also have brick and mortar shops. In order to vend at a flea in Rhode Island, they are also required to register with the Division of Taxation via the **30-Day Temporary Flea Market Vendor Permit**. The fee for this permit is \$10 every 30 days. Some vendors sell at several markets in a month, and must pay the permit fee at each of them. The fees can quickly add up for small and micro-businesses.

Among various other requirements as a small business owner, one of the most onerous for me is this 30-Day Temporary Flea Market Vendor Permit. It requires me as the "Promoter" to issue a four-part form to every vendor at the Flea. The form is not available online. The permit requires me to collect a \$10 fee by check made payable to the Division of Taxation, and to file and deliver a Promoter's report every month listing the names and addresses of every vendor along with the permit registration fees. (If a vendor forgets their check, it involves me making a separate trip to my bank for a deposit and cashier's check on their behalf.)

The requirement seems punitive for flea market vendors, as there is no temporary artist market vendor permit nor a temporary farmers market vendor permit at which some vendors participate, thus making my Flea less competitive as a venue for these vendors because of this extra requirement and fee.

**In a state with a challenging track record of "making it easy to do business," HB 5110 is a quick win for outdoor retail in Rhode Island. It is a way to lessen the burden on small vendors who are experiencing death by one thousand cuts during this the pandemic while trying to survive and thrive.** It's one more obstacle, and it's redundant to have to pay this fee on top of their retail sales permit. HB 5110 would also lessen the paperwork burden on me as a small business owner by lessening the reporting requirement.

I greatly appreciate your time and hope you will consider supporting this bill. I also hope you will visit the Flea and buy local from these local businesses. Masks are required, attendance is strictly monitored, hand sanitizer is readily available and the shopping is safe and socially distanced!

Kind regards,



Maria Tocco  
Owner/Market Manager

The Providence Flea LLC  
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[www.providenceflea.com](http://www.providenceflea.com)

**Small and Micro business owners who support H.B. 5110**

Submitted: February 24, 2021

By: Maria Tocco, Owner, Market Manager

Q	First Name	Last Name	Business Name (if applicable)	Your E-mail Address	Optional: In one or two sentences explain why you support the change and/or how it impacts your business:
1	Nina	Almeida	Everlasting Travels Body Care	everlastingtravelsbc@gmail.com	
2	Erica	Blanchard	AlwaysJean	contactalwaysjean@gmail.com	
3	Nichole	Bonollo	Glam II Salon and Boutique	glaumiisalonandboutique@gmail.com	As a retail shop owner I already pay a sales tax permit and do not feel i should have to pay for a second one every month to attend
4	Kristine	Cardarelli	360 Salvage Sisters	360SalvageSisters@gmail.com	
5	Karyn	Carfagna	Mr C's Olde Thyme Scents	grubbyhollow@gmail.com	As a business, we already paid for our "permit to make retail sales ". It is truly unfair to small businesses , that the state "double dips"
6	Rachel	Cerio	Soulful spoons	raejc86@hotmail.com	
7	Kathleen	Clough		kcermom@aol.com	
8	Jennifer	Connolly	SecondStDesignsR!	jenniferconnolly82@yahoo.com	In support of my fellow vendors
9	Gail	Cook	Fox in the Attic	fosterigail67@yahoo.com	
10	Denee	Danchik	oSmByDenee	deneemgrenier@hotmail.com	
11	Lynn	Davignon	C'est La Bee	labee@cox.net	I already have sales permit and submit quarterly
12	Chuti	Devine		dusidogg@gmail.com	
13	Bradley	DiFoggio	Parched	info@parchedusa.com	Ease of use. Making it so convenient to only apply once.
14	James	Draper	James H. Draper & Co. LLC	jamesedge1@yahoo.com	As a small business,(micro really), every amount of time and every dollar adds up to so much. The vendor's permit fee feels like nickel and diming
15	Violet	Drury	Violet Drury Designs	violet@violetdrurydesigns.com	
16	Marissa	Dufault	Whimsy and Fluff	Whimsyandfluff@gmail.com	

17	Peter	Dumas	Picture This Antiques	<a href="mailto:pwdcpa@gmail.com">pwdcpa@gmail.com</a>	An annual license is more convenient for everyone and would reflect a continued commitment to vending in Rhode Island. Having to pay a fee every month causes extra hardship as we artists are already struggling with decreased sales due to the pandemic.
18	Stephanie	Enloe	Beachside Baubles & Beads	<a href="mailto:stephferreira@live.com">stephferreira@live.com</a>	
19	Kassandra	Ferland	goddex apothecary	<a href="mailto:info.goddexapothecary@gmail.com">info.goddexapothecary@gmail.com</a>	This fee is redundant and unnecessary.
20	William	Foley		<a href="mailto:wafoley2@gmail.com">wafoley2@gmail.com</a>	
21	Rhonda	Garcia	Homemade Sin	<a href="mailto:marksmax1@comcast.net">marksmax1@comcast.net</a>	I strongly support the change! It is a short term solution for 30 days, but for someone that does a few events every month, doesn't seem feasible to have to keep filling out the paperwork and keep paying the \$10 per month, which adds up!
22	Kristina	Gedutis	Brooklyn Bag Company	<a href="mailto:kristinamae@yahoo.com">kristinamae@yahoo.com</a>	
23	Carla	Gilbert		<a href="mailto:unclegilly@yahoo.com">unclegilly@yahoo.com</a>	
24	Trina	Ginkus		<a href="mailto:westernslam@yahoo.com">westernslam@yahoo.com</a>	I am supporting this change to a 1 time annual \$10 charge
25	Kristen	Gold	Gold Vintage	<a href="mailto:goldkristem@gmail.com">goldkristem@gmail.com</a>	
	Jenna	Goldberg	Milkcan Industries	<a href="mailto:jenna@jennagoldbergstudio.com">jenna@jennagoldbergstudio.com</a>	
26	Kate	Goodson	The Pursuit of Happiness	<a href="mailto:Thepursuitofhappinessri@gmail.com">Thepursuitofhappinessri@gmail.com</a>	Amending the tax permit requirements allows for businesses to be more profitable!
27	Kristie	Gotay	The Poole	<a href="mailto:Thepooleclub@gmail.com">Thepooleclub@gmail.com</a>	
28	Erin	Hallene		<a href="mailto:erin_hallene@hotmail.com">erin_hallene@hotmail.com</a>	
29	Siri	Hanja		<a href="mailto:versusspace@gmail.com">versusspace@gmail.com</a>	It eliminates a bureaucratic step in running our small businesses. The easier things can be, the better

30 Julie Hanks Lewis Farm Peonies lewissfarmpeonies416@gmail.com I file taxes and pay them quarterly and this just makes things more confusing for me

31 Patty Hopkinson funky bijoux pattilegs@gmail.com \$10 a month is exorbitant for the small vendor especially when you have a seasonal product

32 Nancy Laboa The Rusty Scissors  
33 Anne Mari Lamarre Por Belle Toi Skin Care fancynancy183@yahoo.com belletoinaturalskincare@gmail.com

34 Caroline Laye Atlantic Soap Company atlanticsoapco@gmail.com I do the pvd flew about once a month and have to get a new \$10 permit each time. I'm usually just over the 30 days. A single permit would save me money and be a lot more convenient

We are taxed to death. It's a pain doing it monthly. It's a flea market, we are the smallest of small businesses, struggling to survive. Please make your tax revenue on the giant businesses making millions! As a small business some times sales are slow and this is an extra expense. In this time especially many of us are struggling already.

35 Roland Lefebvre Vintage Unlimited lefebvre\_1@msn.com Letourneau Candy's Curiosities & Vintage Lesliepinheiro@gmail.com Konob Weavings

36 Leslie info@hopestreetcandle.co

37 brenda levaseur new bedford soap company healthysoap4me@aol.com  
38 Catarina Lorenzo Konob Weavings

A one-time annual fee would make bookkeeping and tax filing easier, and overall would just be less of a hassle for small businesses.

40	Sharon	Lupo	Lilly's Bone To Pick	info@lillysbonetopick.com	I already pay for a permit to make sales at retail every year as well as pay sales tax each month. One less thing to pay would help my small business stay around a bit longer. Thank you.
41	Meghan	Lynch	Old Flame candles	oldflamesoycandles@gmail.com	
42	Tess	Lyons	Popsys Plants	honeypopsyphoto@gmail.com	
43	Johnny	Maguire	Colonels Collectibles	johnnythecolonelmaguire@yahoo.co	I support the change because sometimes we are paying the fee and there are no events that month or fewer shows and many of us full time dealers have been hit hard by the effects that covid 19 has had on our businesses.
44	Alex	Mancini	Crafty Queer Studio	craftyqueerstudio@gmail.com	Small businesses have smaller incomes and tighter margins, usually, than larger businesses, and should not have to pay additional money for separate permits that ultimately are unnecessary.
45	Kathleen	Maynard	Ocean Breeze Crafts	rired3728@yahoo.com	
46	Patricia	Meneguzzo		rocketstreetfood@gmail.com	A business should be able to get one RI Retail Sales Permit that is good for the year and is also good for events like the flea.
47	Sara	Mulvaney		sarinri@aol.com	
48	Wendy	Nield	Wendy Nield Quilts and Tex wnquilts@	wnquilts@	
49	Jessica	Nolin	Jessie Jewels	Jessiejewelsart@gmail.com	I support the change because I am already paying to \$10 annually to vend at art shows.

50 Ruth	Plaster Powers	Mud Hedz	ruthplaster@gmail.com letstalk@thepowerfulco.com
51 Ashley			
52 Max	Reeves	Reds	contactus@redsrc.com
53 Emily	Robertson	Feral Fawn Art	feralfawn.art@gmail.com
54 Bianca	Roderick	Clothes Horse Clothing	hello@clotheshorseclothing.com
55 Jessica	Rousseau	Marleigh Designs	marleigh681@aol.com
56 Alexie	Rudman		alexienrudman@gmail.com
57 Lisa	Sambain	360 Salvage Sisters	360salvagesisters@gmail.com
58 Lee	Scheffey	Lee Spoons	lee.scheffey@gmail.com
59 Victoria	Silvestri		Vteolis1811@gmail.com
60 Michael	Sivik	Time Share	msivik@gmail.com

This yearly permit removes the barrier and administrative nightmare for staff who manage and run these shared vendor events! They work so hard- it would also help to streamline the flea season ‘to-do’ lists of hard working vendors like myself!

Having to pay for a new permit every 30 days places more of a burden on vendors who have not fared well financially in the pandemic, where many of the venues in which they typically sell have closed or been drastically restricted.

71 Brenda	Sullivan	Gravestone Girls	thegirls@gravestonegirls.com	The monthly tax requirement puts an logistical and financial burden on small, independent businesses
61 Karen	Tellier	Eclectic Garden Soap	eclecticgardensoap@gmail.com	
62 Deb	Terilli	Debs designs	debsdesigns55@aol.com	When doing a weekly show and have to keep buying a permit it is costly in addition to vendors fee as well as time wasted. One for the season would be most cost effective and time saving.
63 Doug		Terrill		
64 jessica		tracey	jesstracey@gmail.com	
65 Erin		Traylor	traylorerin@gmail.com	I already have a yearly tax permit for the goods I sell in store so getting a second temporary one is so extraneous.
66 Kenneth		Vieira	KennethVieira@Mail2world.com	This would be a benefit to the small businesses that are having such a hard time, that give so much back to the local community.
67 Lori		Walker	3hippichicks@gmail.com	
68 Susan	Zabriskie	Two Orange Cats Jewelry	twoorangecatsjewelry@verizon.net	
69 Jon	Zanger	Treats My Dog Eats	jon@TreatsMyDogEats.com	This monthly charge, could easily be replaced by a yearly single payment. Eliminating monthly paperwork for vendor and city alike.